



RECEIVED

2004 DEC 10 PM 12:13

BellSouth Telecommunications, Inc
333 Commerce Street
Suite 2101
Nashville, TN 37201-3300

joelle.phillips@bellsouth.com

TRA DOCKET ROOM
December 10, 2004

Joelle J. Phillips
Attorney

615 214 6311
Fax 615 214 7406

VIA HAND DELIVERY

Hon. Jean Stone, Hearing Officer
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37238

Re *Enforcement of Interconnection Agreement between BellSouth
Telecommunications, Inc. and ITC^DeltaCom Communications, Inc.*

*Enforcement of Interconnection Agreement between BellSouth
Telecommunications, Inc. and XO Tennessee, Inc.*

Docket No. 02-01203

Dear Hearing Officer Stone:

BellSouth makes this filing to provide additional information referenced in the recent Status Conference in this matter.

Enclosed BellSouth provides an e-mail from Mr. Larry Fowler, President, American Consultants Alliance, representing that ACA is not affiliated with BellSouth or any BellSouth affiliate. Mr. Fowler is out of the office on vacation during this week. If needed, we can certainly request Mr. Fowler place this representation in the form of an affidavit when he returns to the office.

After the Status Conference, counsel for BellSouth and the CLECs discussed the potential of resolving any dispute regarding the independence of the audit firm by using a different firm to conduct the audit. BellSouth is prepared to use the firm of Grant Thornton, LLP. The firm's website is www.grantthornton.com. As indicated on the firm's website, Grant Thornton is a recognized accounting, tax and business advisory organization working primarily with mid-size companies. The firm has a network of 585 offices in 110 countries, including 50 offices in the U.S. BellSouth understands that the issue regarding independence could be completely resolved if BellSouth used the Grant Thornton, and BellSouth is willing to do so in Tennessee.

-----Original Message-----

From: Larry Fowler [mailto:larry.fowler@smfinc.com]

Sent: Tuesday, August 10, 2004 4:28 PM

To: Melvin, Betsy

Subject: ACA Typical Audit Engagements

To whom it may concern:

I Larry W Fowler on this 10th day of August 2004 state that I am the President of American Consultants Alliance, Inc. a Kentucky corporation (ACA). In my capacity as President of ACA, I am authorized to, and do, attest to the representations in this letter personally and on behalf of ACA.

ACA is not affiliated with BellSouth or any BellSouth affiliate.

Larry W Fowler

Larry W. Fowler

President

American Consultants Alliance

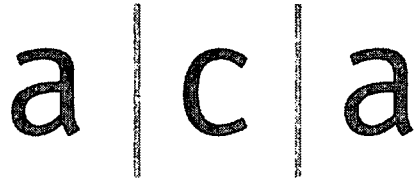
13297 O'Bannon Station Way

Louisville KY, 40223

Phone: 800-259-0660

Fax: (253) 295-7748

Email: larry.fowler@smfinc.com



accounting consulting auditing

Typical Audit Engagements

Our firm is known for leadership
Some of our typical audit engagements are:

- Audits of most major and many smaller IXC's Percent Interstate Use (PIU) factors on behalf of Sprint using call detail records (processed hundreds of millions of call detail records).
- Audit of reciprocal compensation of a major CLEC on behalf of Sprint.
- Audit of a major Cellular Company and IXC (matched hundreds of millions of wireless CDR and EMI records) on behalf of SBC.
- Audit of a Cellular company's InterMTA factors for 9 states by developing the InterMTA factors using 78 million call detail records.
- Audits of local usage certification for carriers converting from Special Access Tariffs to UNE rates in accordance with the FCC Supplemental Order Clarification, Docket No. 96-98 on behalf of BellSouth and Sprint.
- Compliance audit in accordance with AICPA SAS 70 rules of Payphone Dial Around compensation on behalf of BellSouth.
- Access and Average Schedule audits for a 10-year period for the 35 Independent telephone companies in the Michigan Exchange Carriers Association.
- Comprehensive verification and update of Special Access Circuit and Message Circuit records and entering the records into the COPS, ASAP, and TBS systems for: CT Communications, CenturyTel, Alltel, and McLeod.

CERTIFICATE OF SERVICE

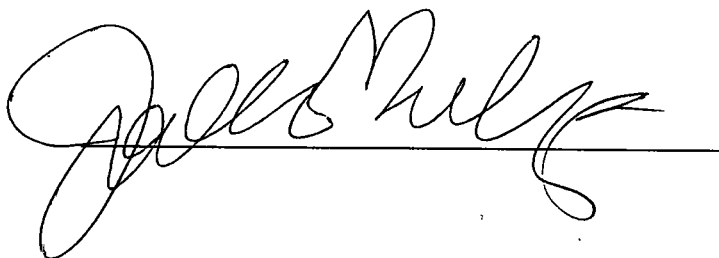
I hereby certify that on December 10, 2004, a copy of the foregoing document was served on the following, via the method indicated:

- ☐ Hand
- ☐ Mail
- ☐ Facsimile
- ☐ Overnight
- ☒ Electronic

Henry Walker, Esquire
Boult, Cummings, et al.
414 Union Street, #1600
Nashville, TN 37219-8062
hwalker@boultcummings.com

- ☐ Hand
- ☐ Mail
- ☐ Facsimile
- ☐ Overnight
- ☒ Electronic

Nanette S. Edwards, Esquire
ITC^DeltaCom
4092 South Memorial Parkway
Huntsville, AL 35802
nedwards@deltacom.com

A handwritten signature in black ink, appearing to read "John B. Hulse", is written over a horizontal line.